

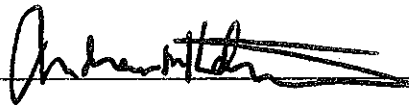
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Chapter No. 458
16/HR43/R2199SG
AM / CST

HOUSE BILL NO. 1747

Originated in House



Clerk

HOUSE BILL NO. 1747

AN ACT TO AMEND SECTION 19-5-189, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE BOARD OF SUPERVISORS TO INCREASE THE SPECIAL TAX LEVIED IN FIRE PROTECTION DISTRICTS FOR FIRE PROTECTION PURPOSES REGARDLESS OF THE MANNER IN WHICH THE DISTRICT WAS CREATED; TO PROVIDE THAT AN ELECTION ON THE INCREASE SHALL BE HELD IF 20% OF THE QUALIFIED ELECTORS IN A FIRE PROTECTION DISTRICT FILE A PETITION REQUESTING THE ELECTION; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Section 19-5-189, Mississippi Code of 1972, is amended as follows:

19-5-189. (1) (a) Except as otherwise provided in subsection (2) of this section for levies for fire protection purposes and subsection (3) of this section for certain districts providing water service, the board of supervisors of the county in which any such district exists may, according to the terms of the resolution, levy a special tax, not to exceed four (4) mills annually, on all of the taxable real property in such district, the avails of which shall be paid over to the board of commissioners of the district to be used either for the operation,

support and maintenance of the district or for the retirement of any bonds issued by the district, or for both.

(b) The proceeds derived from two (2) mills of the levy authorized herein shall be included in the ten percent (10%) increase limitation under Section 27-39-321, and the proceeds derived from any additional millage levied under this subsection in excess of two (2) mills shall be excluded from such limitation for the first year of such additional levy and shall be included within such limitation in any year thereafter.

(2) (a) In respect to fire protection purposes, the board of supervisors of the county in which any such district exists on July 1, 1987, may levy a special tax annually, not to exceed the tax levied for such purposes for the 1987 fiscal year on all of the taxable real property in such district, the avails of which shall be paid over to the board of commissioners of the district to be used either for the operation, support and maintenance of the fire protection district or for the retirement of any bonds issued by the district for fire protection purposes, or for both. Any such district for which no taxes have been levied for the 1987 fiscal year may be treated as having been created after July 1, 1987, for the purposes of this subsection.

(b) In respect to fire protection purposes, the board of supervisors of the county in which any such district is created after July 1, 1987, may, according to the terms of the resolution of intent to incorporate the district, levy a special tax not to

exceed two (2) mills annually on all of the taxable real property in such district, the avails of which shall be paid over to the board of commissioners of the district to be used either for the operation, support and maintenance of the fire protection district or for the retirement of any bonds issued by the district for fire protection purposes, or for both; however, * * * the board of supervisors may * * * increase the tax levy under this subsection as provided for in paragraph (c) of this subsection.

(c) The tax levy under this subsection may be increased only when the board of supervisors has determined the need for additional revenues * * *. Prior to levying a tax increase under this paragraph, the board of supervisors shall adopt a resolution declaring its intention to levy the tax. The resolution shall describe the amount of the increase in the tax levy and the purposes for which the proceeds of the additional tax will be used. The board of supervisors shall have a copy of the resolution published once a week for three (3) consecutive weeks in at least one (1) newspaper published in the county and having a general circulation therein. If no newspaper is published in the county, then notice shall be given by publishing the resolution for the required time in some newspaper having a general circulation in the county. A copy of the resolution shall also be posted at three (3) public places in the county for a period of at least twenty-one (21) days during the time of its publication in a newspaper. If more than twenty percent (20%) of the qualified

electors of the district shall file with the clerk of the board of supervisors, within twenty-one (21) days after adoption of the resolution of intent to increase the tax levy, a petition requesting an election on the question of the increase in tax levy, then and in that event such increase shall not be made unless authorized by a majority of the votes cast at an election to be called and held for that purpose within the district. Notice of such election shall be given, the election shall be held and the result thereof determined, as far as is practicable, in the same manner as other elections are held in the county. If an election results in favor of the increase in the tax levy or if no election is required, the board of supervisors may increase the tax levy. The board of supervisors, in its discretion, may call an election on such question, in which event it shall not be necessary to publish the resolution declaring its intention to have the tax imposed.

(d) Notwithstanding any provisions of this subsection to the contrary, in any county bordering on the Gulf of Mexico and the State of Louisiana, the board of supervisors may levy not to exceed four (4) mills annually on all the taxable real property within any fire protection district, the avails of which shall be paid over to the board of commissioners of the district to be used either for the operation, support and maintenance of the fire protection district or for the retirement of any bonds issued by the district for fire protection purposes, or for both. Prior to

levying the tax under this paragraph, the board of supervisors shall adopt a resolution declaring its intention to levy the tax. The resolution shall describe the amount of the tax levy and the purposes for which the proceeds of the tax will be used. The board of supervisors shall have a copy of the resolution published once a week for three (3) consecutive weeks in at least one (1) newspaper published in the county and having a general circulation therein. If no newspaper is published in the county, then notice shall be given by publishing the resolution for the required time in some newspaper having a general circulation in the county. A copy of the resolution shall also be posted at three (3) public places in the county for a period of at least twenty-one (21) days during the time of its publication in a newspaper. If more than twenty percent (20%) of the qualified electors of the district shall file with the clerk of the board of supervisors, within twenty-one (21) days after adoption of the resolution of intent to levy the tax, a petition requesting an election on the question of the levy of such tax, then and in that event such tax levy shall not be made unless authorized by a majority of the votes cast at an election to be called and held for that purpose within the district. Notice of such election shall be given, the election shall be held and the result thereof determined, as far as is practicable, in the same manner as other elections are held in the county. If an election results in favor of the tax levy or if no election is required, the board of supervisors may levy such tax.

The board of supervisors, in its discretion, may call an election on such question, in which event it shall not be necessary to publish the resolution declaring its intention to have the tax imposed.

(e) Notwithstanding any provisions of this subsection to the contrary, in any county bordering on the Mississippi River in which legal gaming is conducted and in which U.S. Highway 61 intersects with Highway 4, the board of supervisors may levy a special tax not to exceed five (5) mills annually on all the taxable real and personal property within any fire protection district, except for utilities as defined in Section 77-3-3(d) (i) and (iii), the avails of which shall be paid over to the board of commissioners of the district to be used either for the operation, support and maintenance of the fire protection district or for the retirement of any bonds issued by the district for fire protection purposes, or for both. Before levying the tax under this paragraph, the board of supervisors shall adopt a resolution declaring its intention to levy the tax. The resolution shall describe the amount of the tax levy and the purposes for which the proceeds of the tax will be used. The board of supervisors shall have a copy of the resolution published once a week for three (3) consecutive weeks in at least one (1) newspaper published in the county and having a general circulation therein. If no newspaper is published in the county, then notice shall be given by publishing the resolution for the required time in some newspaper

having general circulation in the county. A copy of the resolution shall also be posted at three (3) public places in the county for a period of at least twenty-one (21) days during the time of its publication in a newspaper. If more than twenty percent (20%) of the qualified electors of the district shall file with the clerk of the board of supervisors, within twenty-one (21) days after adoption of the resolution of intent to levy the tax, a petition requesting an election of the questions of the levy of such tax, then and in that event such tax levy shall not be made unless authorized by a majority of the votes cast at an election to be called and held for that purpose within the district. Notice of such election shall be given, the election shall be held and the result thereof determined, as far as is practicable, in the same manner as other elections are held in the county. If an election results in favor of the tax levy or if no election is required, the board of supervisors may levy such tax. The board of supervisors, in its discretion, may call an election on such question, in which event it shall not be necessary to publish the resolution declaring its intention to have the tax imposed.

(f) Any taxes levied under this subsection shall be excluded from the ten percent (10%) increase limitation under Section 27-39-321.

(3) For any district authorized under Section 19-5-151(2), the board of supervisors shall not levy the special tax authorized in this section.

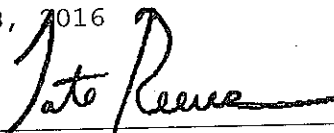
SECTION 2. Increases in the special tax authorized to be levied by boards of supervisors under the provisions of Section 19-5-189(2) prior to the effective date of this act are hereby ratified, approved and confirmed.

SECTION 3. This act shall take effect and be in force from and after its passage.

PASSED BY THE HOUSE OF REPRESENTATIVES
April 18, 2016

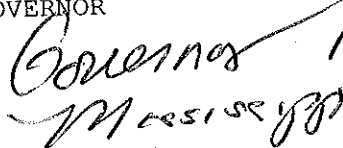

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
April 18, 2016


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR


GOVERNOR

May 5, 2016

5:02 pm